

**IN THE PROBATE COURT OF SHELBY COUNTY, TENNESSEE**

IN THE MATTER OF:

No. \_\_\_\_\_

DECEASED \_\_\_\_\_

**AFFIDAVIT OF PERSONAL REPRESENTATIVE  
PURSUANT TO T.C.A. § 67-8-409  
(Waiving Tennessee Inheritance Tax Return)**

The undersigned Personal Representative of the Estate of \_\_\_\_\_, deceased, states under penalty of perjury as follows:

That the gross estate of the above decedent does not exceed the following in fair market value and that to the best of the knowledge, information and belief of the Personal Representative, the decedent did not make any gifts during the decedent's lifetime in excess of the maximum allowable free of tax under T.C.A. § 67-8-104:

In the case of the decedent dying: (Check one)

- |   |                |
|---|----------------|
| <input type="checkbox"/> Prior to January 1, 2014 | \$100,000.00   |
| <input type="checkbox"/> In 2014                  | \$1,000,000.00 |
| <input type="checkbox"/> In 2015                  | \$2,000,000.00 |

That the undersigned Personal Representative hereby prays that the Court waive the filing of a Tennessee Inheritance Tax return by the Personal Representative and the filing of a Non-Taxable Certificate with his Petition to close the estate.

Wherefore, Personal Representative prays this Affidavit be accepted in lieu of a Non-Taxable Certificate from the Tennessee Department of Revenue.

\_\_\_\_\_  
Personal Representative

**ACKNOWLEDGEMENT**

STATE OF TENNESSEE  
COUNTY OF SHELBY

I, \_\_\_\_\_, being duly sworn, do hereby make oath and state that I am the Affiant in the foregoing Affidavit, and that the facts stated herein are true to the best of my knowledge, information and belief.

\_\_\_\_\_  
Affiant/Personal Representative

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Notary Public

My Commission Expires: \_\_\_\_\_